

Chapter Overview

Introduction The objective of this chapter is to establish requirements for reviewing leave and earnings statements and to assist in the verification process.

In this chapter The following events will be discussed in this chapter.

Section	Event	See Page
A	Review and Validation	21-A-1
B	Leave Errors on the LES	21-B-1
C	Explanation of Complex Areas of the LES	21-C-1

Section Overview

Introduction The objective of this section is to provide a concise, user friendly job aid for the user at the PERSRU to understand the review and validation of the LES.

In this Section The following topics will be discussed in this section:

Topic	See Page
Purpose	21-A-2
Monthly Validation	21-A-2
Audit of LES Upon Transfer	21-A-3

Review and Validation

Purpose The Review and Validation of the Leave and Earnings Statement is conducted as a cross check to determine if information submitted via the PERSRU is correct with respect to the related entries on the LES.

Monthly Validation The PERSRU shall verify correct posting of documents input to PMIS/JUMPS by reviewing each member's monthly Leave and Earnings Statement (LES). The review shall consist of matching each document submitted (between the last end-month compute cycle cut-off and the current end-month compute cycle cutoff) with related Entitlement, Deduction, and remarks entries on the LES.

If	Then
All documents input during the month have correctly posted to the LES	The entry "Posting Verified Correct" shall be made on the LES and shall be initialed and dated.
One or more documents have not correctly posted to the LES	Conduct research to determine why: <ul style="list-style-type: none">• See if document is on the current PMIS/JUMPS Feedback Report.• Research the Recents file and Segments.• Contact HRSIC (MAS) if these attempts fail.• Enter on the LES "Posting Verified Correct Except _____" with date and initials when cause has been determined.• Track un-posted documents on next month's LES.
A member's LES is missing	Take the following action: <ul style="list-style-type: none">• Review the Reporting Endorsement on Orders to ensure that the OPFAC and Cost Center Code are correct for the member.• Contact member's prior unit if member is new, to see if it was forwarded there.• Send an E-mail request to HRSIC (MAS) for a replacement copy if it's not found.
An entire unit's LES's are not received	Contact HRSIC (MAS).

Review and Validation, Continued

Audit of LES Upon Transfer

When a new member reports aboard, the PERSRU shall:

- Audit the member's first LES at the new duty station and input appropriate documents to stop/start necessary entitlements.
 - The entry "Audit of LES Completed" shall be made on the LES with the entry dated and initialed.
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Section Overview

Introduction The objective of this section is to provide a concise, user friendly job aid for the users at the PERSRU to determine leave errors on the LES.

In this Section The following topics will be discussed in this section:

Topic	See Page
Purpose	21-B-2
Requests for Audits	21-B-2
HRSIC Action	21-B-2
Leave Audit Requests	21-B-2
Return of Requests	21-B-2

Leave Errors on the LES

Purpose	This section denotes procedures if errors in a member's leave balance are discovered during a monthly LES review.
Requests for Audits	HRSIC (mas) will perform leave audits for discrepancies involving periods over three days. Requests should be researched by the PERSRU to ensure that the request involves a clear period of leave charged but not taken, or clear discontinuity in the balance shown on the LES.
HRSIC Action	HRSIC will take the following action upon receipt of inquiries from PERSRUs.

If	Then
Member's LES, leave segments (62 & 72), SOI segment (70), and current PMIS documents balance	No further action will be taken.
Member's LES, leave segments (62 & 70), SOI segment (70), and current PMIS documents do not balance	A leave audit will be performed consisting of documents processed during the current and prior fiscal year.

Section Overview

Introduction The objective of this section is to provide a concise, job aid for the more technical areas on the LES.

In this Section The following topics will be discussed in this section:

Topic	See Page
Purpose	21-C-2
Computation of Rates of Pay (Items 25 and 27 of the LES)	21-C-2
Saved Leave Balance (SLB) Statement in Remarks Block	21-C-4
Accrual of Leave in Excess of 60 days (Items 11 and 16 of the LES)	21-C-5
Sold Leave (Items 14 and 17 of the LES)	21-C-5
Excess Leave (Items 11 and 12 of the LES)	21-C-5
Reserve Leave	21-C-6
Leave Non-accrual (Items 11 and 12, and Remarks Block of the LES)	21-C-7
General Leave Non-accrual Rules	21-C-7
Computation of Leave Non-accrual When Periods are Within the Same Month	21-C-8
Computation of Leave Non-accrual When Period Bridges Two Months	21-C-9
Computation of Leave Non-accrual When Period Extends More Than Two Months	21-C-10
Effect of Leave Non-Accrual on Pay and Allowances	21-C-12
SLB Reduction Example	21-C-13

Explanation of Complex Areas on the LES

Purpose The use of this section is to familiarize the user at a PERSRU with some of the trouble spots involved with an LES and show methods of resolution.

Computation of Rates of Pay in Items 25 and 27 of the LES The LES reflects all pay and allowances credited to the member for the period covered by the LES. Rates of pay and allowances are provided in the Coast Guard Pay Manual, COMDTINST M7220.29 (series).

The following pay and allowances are based on a 30 day month:

- Basic Pay
- Officer Basic Allowance for Subsistence
- Basic Allowance for Housing
- Family Separation Housing
- Clothing Maintenance Allowance
- Personal Money Allowance
- Hardship Duty Pay-Location
- Career Sea Pay
- Career Sea Pay Premium
- Responsibility Pay
- Diving Pay
- Special Duty Assignment Pay
- Aviation Career Incentive Pay
- Flight Pay

The following rules apply to pay and allowances which are based on a 30 day month:

Item	Rule	Exception
1	No payment is made for the 31 st day of the month	When members serve less than 30 days of active duty. Pay is computed on the actual number of days served (including the 31 st day of the month).
2	When a member serves only a portion of a month, pay for that month will be computed at a daily rate of one-thirtieth of the monthly rate.	
3	When service begins during a 31 day month and continues through the end of the month, pay will be credited through the 30 th day	As provided in Item 1 listed above.

Continued on next page

Explanation of Complex Areas on the LES, Continued

Computation of Rates of Pay in Items 25 and 27 of the LES, Continued

The LES reflects all pay and allowances credited to the member for the period covered by the LES. Rates of pay and allowances are provided in the Coast Guard Pay Manual, COMDTINST M7220.29 (series), continued:

Item	Rule	Exception
4	When service begins on the 31 st day of the month, pay will not be credited for that day.	As provided in Item 1 listed above.
5	Pay is deducted when an enlisted member is on an unauthorized absence or other nonpay status. One thirtieth of one month's pay will be deducted for each day of absence in a nonpay status. No pay is lost for unauthorized absence on the 31 st day of the month.	<ul style="list-style-type: none">• When it is the first day of absence.• When the member was credited with pay for the 31st day as stated in Item 1.
6	Any member who enters active service during February and serves at least 30 consecutive days active duty, is entitled to 1 months pay, less the number of days expired before entry on active duty.	

The following table illustrates how pay will be computed for members serving at least 30 consecutive days which begin or end in February:

Period Served in Feb		Number of Days Pay
1-28	(28-day month)	30
1-28	(29-day month)	28
1-29	(29-day month)	30
28 th	(28-day month)	3
29 th	(29-day month)	2
21-28	(28-day month)	10
21-29	(29-day month)	10

Continued on next page

Explanation of Complex Areas on the LES, Continued

Section C
EXPLANATION OF COMPLEX AREAS ON THE LES

Saved Leave Balance (SLB) Statement in Remarks Block Members on Active Duty on 31 August 1976 will have a SLB statement in the remarks block of the LES.

Under 37 USC 501, Public Law 94-361, effective 1 September 1976 leave accrued and later sold would be paid based solely on a member's basic pay.

The following table gives related information as it occurs in date order.

Date	Saved Leave Balance Effect
31 August 1976	<p>A member's accrued leave balance as of this date became the Saved Leave Balance (SLB) to which the "Saved Leave" provisions apply.</p> <ul style="list-style-type: none">• Saved Leave Balance cannot exceed 60 days.• Saved Leave Balance is subject to reduction when leave is taken or sold, and once reduced cannot be restored.• Saved Leave Balance can never be greater than a member's regular leave balance.
Prior to 1 September 1976	<p>Leave accrued prior to this date could be sold based on Basic Pay, plus standard rates for housing and subsistence. Leave accrued on or after this date can be sold based solely on Basic Pay. SLB is "grandfathered", and can be sold based on the pre-1 September 1976 rules.</p>
After 1 September 1976	<p>Following each period of leave taken, or when leave is sold, SLB must be recalculated. To determine if there has been a change in SLB, the following steps must be taken:</p> <ul style="list-style-type: none">▪ Determine the regular leave balance at the end of the month <u>prior</u> to the month in which leave was taken or sold.▪ Add the number of days that were earned <u>through the day of return from leave/date leave sold</u>.▪ Subtract the number of days leave taken sold.▪ If the resulting leave balance is equal to or greater than SLB, SLB remains unchanged. If the resulting leave balance is less than SLB, then SLB is reduced to the newly calculated balance.

Explanation of Complex Areas on the LES, Continued

**Accrual of
Leave in Excess
of 60 Days**

**(Items 11 and
16 of the LES)**

Members assigned to certain types of duty may carry forward up to 90 days of accrued leave into a new fiscal year provided the duty meets the criteria set forth in Article 7-A-15 of the CG Personnel Manual, COMDTINST M1000.6 (series). All such leave in excess of 60 days must be used by the end of the third year following the fiscal year in which the authorizing duty occurred.

Unit commanding officers shall notify HRSIC (mas) at the end of each fiscal year of those members that they believe qualify for accumulation of leave in excess of 60 days. HRSIC (mas) will verify each member's entitlement, and make appropriate adjustments. These adjustments will not be made until after the December end-month compute cycle, and will be reflected on the January LES of qualifying members.

Any member identified by the unit commanding officer who does not qualify for leave carry over under the established criteria will be notified by HRSIC (mas) in writing (either letter, message, or email as appropriate).

**Sold leave in
Items 14 and 17
of the LES**

Effects of sold leave are as follows:

- Item 14 will show leave sold this pay period.
- Item 17 will show the cumulative amount of leave sold during the member's career.
- The maximum amount of leave sold on or after 9 February 1976 is 60 days.
- PERSRUs must verify that leave sold is properly recorded in PMIS/JUMPS and reflected in Item 17 of the LES. If the PERSRU discovers an error in Item 17, they shall notify HRSIC (MAS).

**Excess Leave
(Items 11 and
12 of the LES)**

Specific instructions on computation and checkage of excess leave are contained in Section 2-I, Coast Guard Pay Manual, COMDTINST M7220.29 (series). Items 11, 12 and the Remarks block will indicate when a member enters an excess leave status.

When excess leave situations occur and are not properly reflected on the LES, the PERSRU shall notify HRSIC (MAS) via E-Mail.

Continued on next page

Explanation of Complex Areas on the LES, Continued

Reserve Leave

The PMIS/JUMPS system will accrue leave for reserve members while performing active duty with pay for 30 consecutive days or more until there has been a break in the continuous active duty period (e.g., performs a day of IDT, appropriate duty, active duty without pay, or no duty).

The following illustrates various types of Reserve Leave and its effect on the LES.

If	Then
Reserve members earn leave when performing active duty with pay for a period of 30 consecutive days or more	Their leave is accounted for in items 11 through 17 of the LES.
The member is entitled to lump sum leave upon break in continuous active duty with pay	<p>The PERSRU shall submit Action Code R975.</p> <p>The system allows 30 days for the member's PERSRU to indicate leave sold on Action Code R 975 and will zero out the leave balance if a R 975 is not submitted.</p> <p>Note: If, at the end of an ADT period, the member continues on ADT with no break in active service (ie, "back-to-back" orders), leave may be carried forward or sold at the member's option. Should sale be elected, leave may be sold in half-day increments up to the member's leave balance at the time of entitlement.</p>
Leave errors are detected on a reserve member's LES	Errors shall be handled the same way as for active duty members. Refer back to the section on leave errors in this chapter.

Continued on next page

Explanation of Complex Areas on the LES, Continued

**Leave
Nonaccrual**

A member does not earn (accrue) leave under the following circumstances:

**(Items 11 and
12, and
Remarks Block
of the LES)**

- Unauthorized absence (more than 24 hours).
- Custody by civil authorities.
- Sickness due to misconduct.
- Confinement adjudged by a court-martial.
- Excess leave.
- Leave without pay.
- Indefinite leave granted personnel awaiting appellate review of courts-martial.
- Active duty of less than 30 days.

**General Leave
Non-accrual
Rules**

The following are general rules for computing leave non-accrual:

- No more than 2.5 days leave accrual can be deducted for any full calendar month.
- For partial calendar months, the number of days of non-accrual may not exceed the number of days that could have been accrued during that period.
- The number of days of leave non-accrual will be computed on a day-for-day, month-for-month basis, including the 31st day of a 31-day month and counting February as 28 days (29 in a leap year). See examples on the following pages.
- Any group of consecutive leave days that occur in one month will be treated as a single period. Any groups of non-consecutive leave days that occur in one month will be considered separate periods when determining the amount of leave non-accrual (not to exceed 2.5 days per month). See examples on the following pages.
- Per the provisions of Chapter 7 of the CG Personnel Manual, COMDTINST M1000.6 (series), leave non-accrual is considered deductible time for which pay and allowances will be forfeited. HRSIC (mas) will take the necessary actions to debit a member's account for non-accrued time as soon as it is identified. Debits for leave non-accrual are to be made at the rates that were in effect during the last good leave period(s) in the member's record. Note: Leave non-accrual debits are always manually computed since the last good leave period(s) is(are) often "out of range" (ie, more than three months in the past).

Continued on next page

Explanation of Complex Areas on the LES, Continued

**Computation of Leave
Non-accrual for Periods
Within the Same Month**

The following tables provide three scenarios involving leave non-accrual periods within a single month.

Scenario #1:

Period Subject to Non-Accrual	No. of Days in Period	No. of Days Non-Accrual
89May01 - 89May02	2 Days	0.5 Day
89May04 - 89May10	7 Days	0.5 Day
89May12 - 89May24	13 Days	1.0 Day
Total	22 Days	2.0 Days

Note: Member could accrue only 1.0 day of leave from 5/1 through 5/10 and a total of 2.0 days up to 5/24.

Scenario #2:

Period Subject to Non-Accrual	No. of Days in Period	No. of Days Non-Accrual
89May04 - 89May10	7 Days	1.0 Day
89May15 - 89May27	13 Days	1.5 Days
Total	20 Days	2.5 Days

Note: Member has lost all leave accrual as the periods of non-accrual covered periods that could have earned leave during the month.

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Explanation of Complex Areas on the LES, Continued

Computation of Leave Non-accrual For Periods Within the Same Month,(Continued)

Scenario #3:

Period Subject to Non-Accrual	No. of Days in Period	No. of Days Non-Accrual
89May01 - 89May02	2 Days	0.5 Day
89May15 - 89May20	6 Days	0.5 Day
89May25 - 89May31	7 Days	1.0 Day
Total	15 Days	2.0 Days

Note: This is different from scenario 1 as the total days are less, but leave days non-accrued are the same based on the periods of leave covered.

Computation of Leave Non- accrual when Period Bridges Two Months

When the leave non-accrual period bridges two months, the leave forfeited for each month is calculated separately. Two scenarios are presented below.

Scenario #1: Member in non-accrual status 89Feb27 - 89Mar02

Period Subject to Non-Accrual	No. of Days in Period	No. of Days Non-Accrual
89Feb27 - 89Feb28	2 Days	0.5 Day
89Mar01 - 89Mar02	2 Days	0.5 Day
Total	4 Days	1.0 Day

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Explanation of Complex Areas on the LES, Continued

Computation of Leave Non-accrual when Period Bridges Two Months (Continued):

Scenario #2: Member in non-accrual status 89Jul11 - 89Aug02

Period Subject to Non-Accrual	No. of Days in Period	No. of Days Non-Accrual
89Jul11 - 89Jul31	21 Days	2.0 Days
89Aug01 - 89Aug02	2.0 Days	0.5 Day
Total	23 Days	2.5 Days

Note: Deductible days are counted day-for-day based on the calendar month.

Computation of Leave Non-accrual When the Period Extends More Than Two Months

Two and one half days leave will be forfeited for each whole calendar month involved. Days in the beginning and ending months will be treated as a period bridging two months. The following three scenarios represent leave non-accrual for periods extending more than two months.

Scenario #1: Member in non-accrual status 89Feb26 - 89May02

Period Subject to Non-Accrual	No. of Days in Period	No. of Days Non-Accrual
89Feb26 - 89Feb28	3 Days	0.5 Day
89Mar01 - 89Mar31	31 Days	2.5 Days
89Apr01 - 89Apr30	30 Days	2.5 Days
89May01 - 89May02	2 Days	0.5 Days
Total	66 Days	6.0 Days

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Explanation of Complex Areas on the LES, Continued

Computation of Leave Non-Accrual When the Period Extends More Than Two Months, (Continued)

Scenario #2: Member in non-accrual status 89Jan18 - 89Mar31

Period Subject to Non-Accrual	No. of Days in Period	No. of Days Non-Accrual
89Jan18 - 89Jan31	14 Days	1.5 Days
89Feb01 - 89Feb28	28 Days	2.5 Days
89Mar01 - 89Mar31	31 Days	2.5 Days
Total	73 Days	6.5 Days

Scenario #3: Member in non-accrual status 89Jul27 - 89Sep13

Period Subject to Non-Accrual	No. of Days in Period	No. of Days Non-Accrual
89Jul27 - 89Jul31	5 Days	0.5 Day
89Aug01 - 89Aug31	31 Days	2.5 Days
89Sep01 - 89Sep13	13 Days	1.5 Days
Total	49 Days	4.5 Days

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Explanation of Complex Areas on the LES, Continued

Effect of Leave Non-Accrual on Pay & Allowances The following two scenarios illustrate the effect of leave non-accrual on pay and allowances.

Scenario #1

Leave Dates	No. of Days of Non-Accrual
97Feb15 – 97Feb19 (5 days annual leave)	None
97Jun20 (1 day excess leave)	0.5 non-accrued

Note: Since leave non-accrual is time for which pay and allowances are not due nor payable, HRSIC (mas) would in the above scenario debit one-half day of the pay and allowances to which the member was otherwise entitled on 97Feb19, the last good leave period in the member's record. HRSIC (mas) generates debits based on a report of leave non-accrual that is run with each end-month compute cycle. Members who have non-accrued time for any reason (excess leave, etc.) can expect to see their pay debited for the non-accrued period(s) in the month immediately following the month in which the non-accrued time posted to their LES.

Scenario #2

Leave Dates	No. of Days of Non-Accrual
97Mar31 – 97Apr01 (2 days annual leave)	None
97Apr05 (1 day excess leave)	0.5 non-accrued
97Apr12 – 97Apr18 (7 days excess leave)	1.0 non-accrued

Note: In this scenario HRSIC (mas) would debit one-half day of the pay and allowances to which the member was otherwise entitled on 97Apr01 for the non-accrual chargeable for the 1 day of excess leave on 97Apr05 and one-half day of the pay and allowances to which the member was otherwise entitled on both 97Mar31 and 97Apr01 for the non-accrual chargeable for the 7 days of excess leave on 97Apr12-97Apr18. Note that the member would only be debited on 97Mar31 in this scenario for daily rate items such as Leave Rations as he/she had no entitlement to monthly rate items (Basic Pay, BAH, etc.) on that date.

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Explanation of Complex Areas on the LES, Continued

**SLB Reduction
Example**

The following are examples of how Saved Leave Balance is reduced and the end result as posted on the LES.

On 31 August 1976, member's leave balance was 50 days. All 50 days became SLB. August 1976 end-month LES would show BALANCE EOM 50.0, SAV LV BAL 50.0

On 23 May 1977, the member returned from 20 days leave. At this time, the member had a 72 day leave balance prior to charging the 20 days leave. Subtracting the 20 days leave reduced the leave balance to 52 days. Since this 52 day leave balance exceeded the 50 day SLB balance, no SLB reduction resulted. May 1977 end-month LES would show BALANCE EOM 52.5, SAV LV BAL 50.0.

On 30 August 1977, the member returned from 13 days leave. Leave balance prior to charging leave was 60 days. Subtracting the 13 days leave taken reduced the leave balance to 47 days. Since this 47 day leave balance was less than the 50 day SLB balance, SLB was reduced from 50 to 47 days. August 1977 end-month LES would show BALANCE EOM 47.0, SAV LV BAL 47.0

On 5 October 1977, the member returned from 10 days leave. Subtracting this 10 days leave from a leave balance of 50.0 equals 40.0 October 1977 end-month LES would show BALANCE EOM 42.0, SAV LV BAL 40.0

On 11 January 1978, the member reenlisted and wanted to sell 10 days leave. The member should be advised that sale of 10 days leave would result in an SLB reduction. This is because on 11 January 1978, the member has a total leave balance of 48.0, composed of 40 days SLB and 8 days non-SLB. If the member does not want to reduce the SLB balance, he/she should sell no more than 8 days leave. Should the member at this point elect to sell 8 days non-SLB leave, his/her remaining lump sum leave entitlement will be: 52 days total leave, of which 40 days are worth the higher SLB rate.
